

### REMARKS

Reconsideration of this application is requested.

Claims 1-5 and 8-16 have been rejected by the Examiner as being indefinite for failing to particularly point out and distinctly claim the subject matter that Applicants regard as the invention. The Examiner is of the opinion that the limitation in claim 1 of "wherein the identity of the seller is not revealed to the taxing jurisdiction" is a negative limitation and cannot be given any weight. Applicants respectfully disagree.

MPEP §2173.05(i) entitled "Negative Limitations" states the following:

"The current view of the courts is that there is nothing inherently ambiguous or uncertain about a negative limitation. So long as the boundaries of the patent protection sought are set forth definitely, albeit negatively, the claim complies with the requirements of 35 U.S.C. §112, second paragraph..."

The above limitation indicates the boundaries of the patent protection that is being sought and are not ambiguous or uncertain, namely, that the taxing jurisdiction will not be informed of the identity of the seller, i.e., the identity of the party collecting the tax in step c of claim 1. Thus, claims 1-5 and 8-16 are not indefinite.

Claims 1-5 and 8-16 have been rejected by the Examiner under 35 U.S.C. §103(a) as being unpatentable over Chong in view of Francisco, et al. and Appendix A of RFP 6/1/2000. The Examiner stated the following on page 3 of the Final Rejection:

"While neither of the above references discusses the feature of anonymity between the payer and the taxing jurisdiction official notice is taken with respect to the old and notorious use of restricting access to records or redacting data, especially regarding personal identities before governmental bodies."

On the contrary, governmental bodies know the identity of the people with whom they are dealing, as applicants cannot file a patent application without disclosing the identity of the inventor. A person's social security number must be placed on a Federal

Income Tax Return. Governments also issue birth certificates, death certificates, passports, military discharge papers, fishing licenses, hunting permits, and marriage licenses to positively identify individuals. In fact, the government keeps records on individuals from the cradle to the grave. It is the government that protects an individual's privacy rights. For instance, the government will not disclose a taxpayer's income tax return to the public. It is known in taxing situations that the purchaser of goods may not be revealed to the taxing jurisdiction. However, the seller of the goods is always known to the taxing jurisdiction, since the seller of the goods is the one that files the tax return.

A unique and unobvious aspect of Applicants' claimed invention is that an agent does not reveal to the taxing jurisdiction the identity of the seller. The foregoing will make it easier for taxing jurisdictions to collect taxes on the sale and/or use of goods that are made on remote sales, i.e., taking place over the Internet or from catalogs.

The Examiner also stated that Himmel, et al. discloses "...a restricting access step to files in an internet environment. It would be obvious to modify the above combination with an access restricting step because it is desirable to keep the payee anonymous in tax situations."

Hummel discloses the following in lines 54-59 of column 3:


"The present invention provides a method and apparatus for detecting, storing and retrieving information concerning advertisements which were viewed by a particular user, and using this stored information to dynamically alter the content of subsequent requested web pages or the like to reflect the user preferences as indicated."

The act of keeping the claimed seller, i.e., payee, anonymous to the taxing jurisdiction is believed to be new and non-obvious. Applicants are unaware of any situation in which a taxing authority does not know the identity of the seller that is remitting the tax.

In view of the above, claims 1-16 are patentable. If the Examiner has any questions, the resolution of which he believes would be advanced by a telephone conversation with Applicants' attorney, he is invited to contact the undersigned at the

telephone number noted below.

Respectfully submitted,



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